

Exhibit 13

From: Jeffrey Tucker [jeffrey@fggus.com]
Sent: 3/24/2006 3:35:49 PM
To: Mami Hidaka [mami@fggus.com]; Amit Vijayvergiya [amit@fggus.com]
CC:
Subject: RE: Sentry

not averse but we would have to make happen without visiting Madoff.

-----Original Message-----

From: Mami Hidaka
Sent: Friday, March 24, 2006 9:35 AM
To: Jeffrey Tucker; Amit Vijayvergiya
Subject: Sentry

Dear Jeffrey and Amit –

Meanwhile, I had a separate meeting today. Nomura would like to know if Sentry could be used as an underlying single fund for a structured product. Just yesterday, they decided that they want to find a product to structure which would look like a 10 year note which would pay out an annual income of 2x the sharpe ratio of the underlying fund. They thought Sentry might be perfect for this type of product.....but are we averse to this type of structure?

Thanks,

Mami